



OVERSIGHT PLAN

Fiscal Year 2027

The Office of Inspector General's (OIG's) Office of Audits, Inspections, and Evaluations (AIE) conducts independent oversight of an expansive set of programs and operations in the U.S. Department of the Interior (DOI). DOI has a broad portfolio that includes \$18.4 billion in grants and contracts, more than \$13 billion in energy and mineral revenue collections, 30 percent of the Nation's energy resources, and 20 percent of the Nation's lands. DOI also supplies and manages water in the 17 Western States.¹ In addition, DOI has far-reaching and important trust obligations to American Indians and Alaska Natives. DOI has obligations to the Insular Areas, including, for example, coordinating Federal policy and providing technical assistance. DOI has 11 bureaus and multiple offices responsible for accomplishing its mission in these and other areas. Our oversight responsibilities are, as a result, equally broad.

AIE currently comprises approximately 80 staff who conduct performance audits, inspections, and evaluations and perform oversight of congressionally mandated audits. In fiscal year (FY) 2026, our oversight work covered a wide range of DOI programs and operations, aimed to improve DOI's economy, effectiveness, and efficiency. During FY 2026, we issued 34 reports and initiated work on more than 20 new audits, inspections, and evaluations.

Prioritizing Work That Will Help Improve DOI Programs and Operations

DOI's responsibilities—and consequently, our oversight portfolio—have a significant public impact. We accordingly seek to conduct oversight that has a positive effect on DOI's programs and operations. An important part of our mission is communicating the results of our work to our stakeholders.

We used a risk-based approach to our work planning to ensure that we focus the resources we have available² on the areas where we can have the greatest effect. Similar to prior years, AIE's management team reviewed FY 2026 ongoing work in light of our [FY 2025 Major Management Challenges report](#), the U.S. Government Accountability Office's [High Risk List](#) and relevant work, DOI priorities and initiatives, and topics of congressional and public interest. Using this information, we identified nine risk areas for work we anticipate starting in FY 2027. We designed this plan to be flexible, and we will likely modify it during the year as we proactively monitor our portfolio and assess emerging risks. Each project in this oversight plan falls under one or more of the following risk areas.

Risk Areas



Contract and Financial
Assistance Oversight



Environmental Impact



Payment Integrity



Cybersecurity



Health and Safety



Revenue Collection



Data Availability and Quality



Land Management



Tribal Nations and Insular
Communities

¹ The Bureau of Reclamation considers the following States to be the "Western States": Arizona, California, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, and Wyoming.

² OIG's total FY 2026 budget for all component offices (including AIE) was approximately 0.4 percent of DOI's total FY 2026 budget.



Oversight Plan

Supplemental Funding to DOI

Approximately \$46 billion in new funding has been provided to DOI over the past five years to address priority areas. Our approach toward these particular resources likewise considered the highest risk areas within these portfolios.



American Relief Act (ARA)

\$3.1 billion for:

Necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024, including construction, preservation, management of land and water resources, and research.



Great American Outdoors Act

\$8.1 billion for:

Deferred maintenance for parks, other public lands, and Indian schools. Annual funding for the Land and Water Conservation Fund.



Inflation Reduction Act (IRA)

\$6.6 billion for:

Water management and conservation efforts in high-drought areas.



Infrastructure Investment and Jobs Act (IIJA)

\$28.1 billion for:

Water and drought resilience, ecosystem restoration, Tribal climate resilience and infrastructure, legacy pollution cleanup, and Indian water rights settlements.

DOI Bureaus and Select DOI Offices

Bureau of Indian Affairs (BIA) | Bureau of Indian Education (BIE) | Bureau of Land Management (BLM) | Bureau of Ocean Energy Management (BOEM)* | Bureau of Reclamation (BOR) | Bureau of Safety and Environmental Enforcement (BSEE)* | Bureau of Trust Funds Administration (BTFA) | U.S. Fish and Wildlife Service (FWS) | National Park Service (NPS) | Office of Surface Mining Reclamation and Enforcement (OSMRE) | U.S. Geological Survey (USGS)

* On July 10, 2026, DOI issued Secretary's Order No. 3451, establishing the Marine Minerals Administration by combining BOEM and BSEE into a single agency. Because the transition process is ongoing, we continue to treat BOEM and BSEE as separate bureaus in this document.



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AIE Oversight Series

In recent years, we developed several project series to increase our oversight on specific topics. First, we received supplemental funding related to DOI's IIJA programs and began a series of audits and inspections focused on IIJA oversight. We also initiated an inspection series related to safety and health at BIE-funded schools and a series inspecting DOI information system security controls. In FY 2027, we will continue work on those topics and will begin two additional series related to high-risk contractors and financial assistance recipients and health and safety at national parks.

High-Risk Contractors and Financial Assistance Recipients | *Audit Series*

At risk: Approximately \$11 billion in contract and financial assistance obligations awarded through DOI.



Indian Schools Initiative | *Inspection Series*

At risk: Health, safety, and education of students enrolled in 128 tribally controlled schools and 55 BIE-operated schools.



Information System Security Controls Initiative | *Inspection Series*

At risk: Security of DOI systems and data.



NPS Visitor and Employee Health and Safety | *Inspection Series*

At risk: Health and safety of park visitors, employees, and contractors.



State Management of IIJA Abandoned Mine Lands Reclamation Grant Funds | *Audit Series*

At risk: Over \$11 billion in Federal funds authorized for abandoned mine reclamation and public health and safety.



State Management of IIJA Orphaned Wells Grant Funds | *Audit Series*

At risk: Over \$4 billion in Federal funds authorized for orphaned well remediation and public health and safety.





Oversight Plan

Audits, Inspections, and Evaluations

Our FY 2027 oversight plan reflects a department navigating substantial change—major supplemental funding increases, evolving organizational structures, longstanding facility maintenance needs, and expanding digital exposure. Our anticipated oversight projects further our statutory mission to promote economy, efficiency, and effectiveness and prevent and detect fraud, waste, and abuse within DOI’s programs and operations.

Agency Oversight of Grantees’ Subrecipient Compliance With Regulations

At risk: Approximately \$4 billion in Federal financial assistance awarded by DOI to entities that often distribute subawards to second-tier entities.



BIA 105(l) Lease Reimbursements and Operations and Maintenance Allocation Practices

At risk: Almost \$440 million in funds for lease reimbursements.



BIA Office of Justice Services’ Fleet Management

At risk: Financial risks related to vehicle purchases and maintenance for over 1,000 vehicles and compliance with Federal policies and regulations.



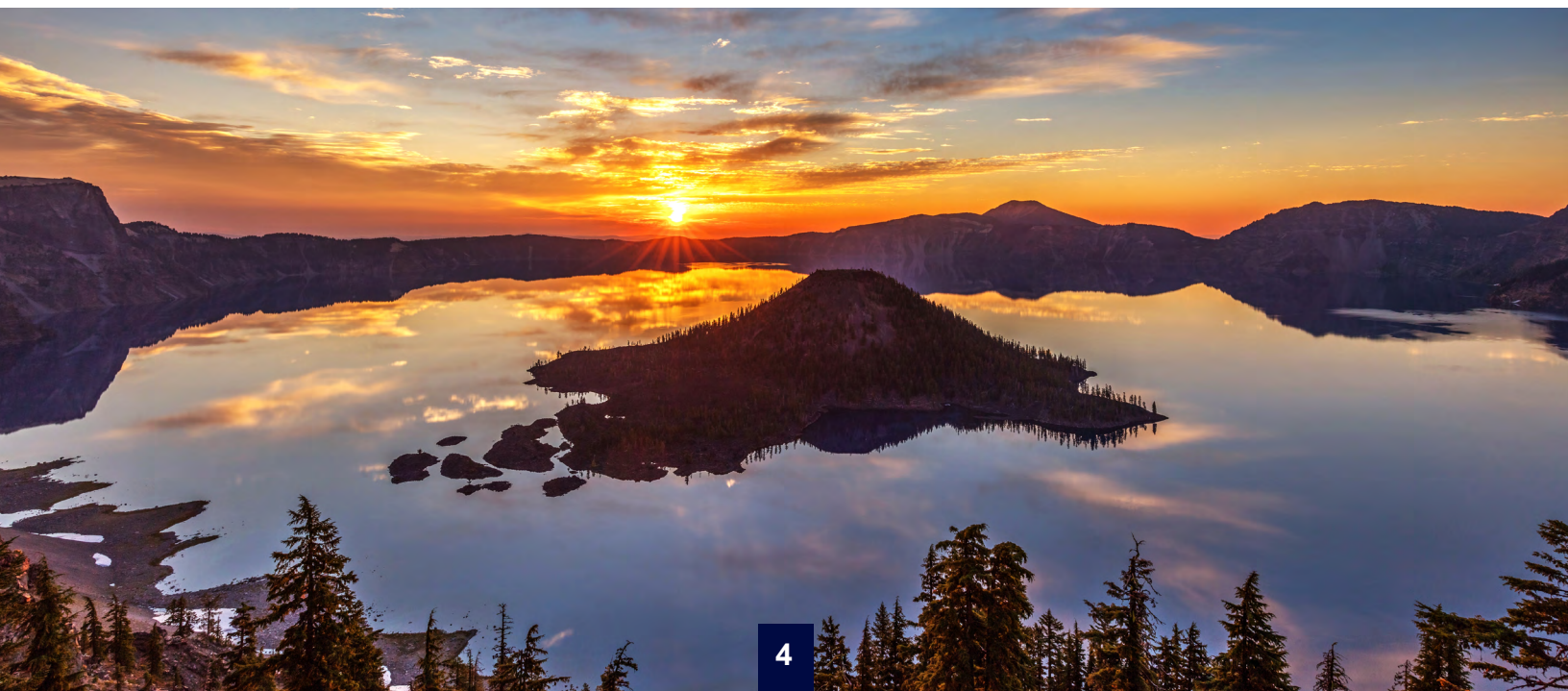
BOR Milk River Project

At risk: Over \$136 million in Federal funding authorized for repairs, as well as public health and safety.



Potential Effect on DOI Mission-Critical Operations From Staffing Changes

At risk: DOI’s ability to meet statutory obligations and mission-critical functions.





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DOI Mobile Application Security

At risk: Cybersecurity and privacy risk for millions of internal and public users of DOI's mobile application portfolio.



Internal Controls Over Agency Purchase Card Use at an E-Commerce Retailer

At risk: Approximately \$200 million in DOI purchase card transactions.



NPS Oversight of Funding to a Nonprofit Partner

At risk: Almost \$82 million in funding to carry out large-scale programmatic initiatives—including park infrastructure, education programs, and conservation efforts.



OSMRE Enhanced Abandoned Mine Land Inventory System (e-AMLIS) Data Accuracy

At risk: Over \$11 billion in Federal funding, including \$25 million specifically for State and Tribal AML inventory improvements.



Pre-Award Procedures for Firm-Fixed-Price Contracts

At risk: Approximately \$2 billion firm-fixed-price contracting portfolio—which is expected to grow—and compliance with Federal requirements.



Payment Integrity Information Act (PIIA) Risk Assessments of DOI Programs

At risk: Financial losses associated with the identification of high-risk programs and the detection of improper payments.



Oversight of Insular Areas

Our office serves as the Government comptroller of Guam, the U.S. Virgin Islands, American Samoa, and the Commonwealth of the Northern Mariana Islands; we also have oversight responsibilities related to the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia. We emphasize capacity building to promote efficient and effective governance while appropriately using our resources.

During FY 2027, we anticipate that we will attend the 2027 Association of Pacific Islands Public Auditors Conference to engage with Insular Area partners. We may also conduct periodic virtual and in-person training programs on selected audit, inspection, evaluation, and investigative topics and provide technical assistance. As with our other oversight work, this plan is flexible, and we may update it based on emerging priorities and issues.



Oversight Plan

Congressionally Required and Other Activities

In addition to our audits, inspections, and evaluations, AIE will also perform or oversee the following mandatory work.

Review and prepare information related to:

- ✓ DOI Implementation of Government Charge Card Program Recommendations
- ✓ Stop Secret Spending Act Oversight
- ✓ Single Audits

Oversee audits of:

- ✓ DOI Financial Statements
- ✓ BTFA Financial Statements
- ✓ FWS Administrative Costs for FYs 2025 and 2026 (biennial requirement)
- ✓ Federal Information Security Modernization Act

Conduct audits, evaluations, or inspections of:

- ✓ PIIA (Improper Payments)





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Ongoing Work

In FY 2027, we are continuing our work on the audits, inspections, and evaluations listed below. As we planned for FY 2027, we carefully selected our anticipated oversight work in light of our own resources, ongoing projects, and our assessment of the most significant risks facing DOI.

- Inspection of System Security Controls for BOR's Central Valley Automated Control System
- Inspection of DOI's Burned Area Rehabilitation Program
- Evaluation of DOI's Public Exposure Risk
- Inspection of BLM's Timber Management
- Inspection of DOI's Wildland Fire Management Program
- Audit of NPS Sole Source Contract for Lincoln Memorial Reflecting Pool Repairs
- Inspection of BOR's Use of Aging Infrastructure Account for IJJA Projects
- Audit of BOR's Administration of the Pojoaque Basin Regional Water System Project
- Informational Report on Aamodt Litigation Settlement Act
- Inspection of BOR's Dam Safety Program and Aging Infrastructure
- Audit of DOI's Use of FY 2019 Disaster Recovery Funding
- Audit of IJJA and IRA Funds Awarded from FWS to a Conservation Foundation
- Audit of Management of IJJA Abandoned Mine Lands Reclamation Grant Funds (Ohio)
- Audit of Controls Over FWS' National Fish Passage Program
- Inspection of DOI's Fraud Risk Management Framework
- Inspection of IJJA-Funded BIA Dam Maintenance and Improvements
- Audit of BTFA Trust Asset Management
- Audit of DOI's Natural Resource Damage Assessment and Restoration Program
- Inspection of DOI Cooperative Agreements Awarded Under the Experienced Services Program
- Audit of USGS Labor Hour Task Orders for Science and Technical Support Services
- Audit of BOR Domestic Water Supply Projects Funded by IRA
- Audit of BIA Education Construction Facilities Improvement and Repair Funds
- Audit of NPS Concessions Contracting
- Audit of DOI's Compliance With the Federal Information Security Management Act, 2026
- Biennial Audit of FWS Administrative Costs, Wildlife and Sport Fish Restoration Programs (FYs 2023-2024)
- Audit of DOI Financial Statements for FY 2026
- Audit of BTFA Financial Statements for FY 2026